



STAFF REPORT

MEETING DATE: June 14, 2023

PRESENTER: Josefina Alvarez, Finance Director

SUBJECT: Adoption of Fiscal Year 2023/2024 Budget, Amending Fiscal Year 2022/223 Budget, Establishing Appropriations Limit for Fiscal Year 2023/2024 and Authorizing Number of Employee Positions and Titles (JA)

RECOMMENDATION: Council by motion adopt the following resolutions:

1. Approving the City of Kerman Fiscal Year 2023/2024 Operating and Capital Budgets and amending the Fiscal Year 2022/2023 budget; and
2. Establishing the Appropriations Limit for Fiscal year 2023/2024; and
3. Authorizing Number of Employee Positions and Titles

EXECUTIVE SUMMARY:

The preliminary City of Kerman budget was presented to the City Council on May 24, 2023, at the budget workshop. The budget showed an estimated surplus of \$13,165 with revenues at \$10,287,208 and expenditures at 10,274,043.

The Enterprise Funds revenue remained the same and expenses increased about \$474,966, including Internal Service Funds and Landscape and Lighting District.

Thus, the proposed Fiscal Year 2023/2024 budget and amended 2022/2023 budget is presented herein for final adoption.

The total City-wide budget proposed for Fiscal Year 2023/2024 almost \$38.4 million and includes expenditures to the following funds:

- General Fund \$10,274,043
- Enterprise Funds \$ 6,828,938
- Internal Service Funds \$ 1,604,077
- Special Revenue Funds \$ 2,366,615
- Capital Projects \$17,324,836

General Fund

The General Fund is the largest individual fund and accounts for most services associated with municipal government including parks, recreation, police, building and planning services. The General Fund is primarily funded from general tax revenues such as sales and property tax revenues and vehicle license fees.

The proposed General Fund Budget expenditures of \$10.27 million with projected revenues at \$10.28 million, with an estimated surplus of \$13,165. It is important to note that only \$100,000 was budgeted for the alternate Police Station design and a budget adjustment will be done once figures are available for the new Police Station, Resiliency Center and Hart Ranch Park.

Enterprise Funds

The Enterprise Funds include Water, Wastewater, Solid Waste and Storm Drain funds. These funds are funded primarily from user fees and other charges.

The proposed Enterprise Fund budget revenues of \$6.63 million is approximately \$192,663 more than projected expenses of \$6.82 million.

Capital Projects

The Capital Project funds include local, state and federal revenues to fund infrastructure projects throughout the City. The capital projects reflect the City's ongoing commitment to maintaining, improving and expanding City facilities, parks, streets and other major infrastructure throughout the City. A summary of City-wide capital projects is detailed in Attachment 'C'.

Fiscal Year 2022/2023 Amendments

The resolution approving the Fiscal Year 2023/2024 budget includes some adjustments that were made to the Fiscal Year 2022/2023 budget which are reflected on all of the budgets under the "Estimated Year-End" column. These budget amendments were deemed necessary due to unforeseen operational and capital outlay expenditures that were made throughout the year and were presented in the first quarter and in the Mid-Year Budget Presentation.

An overview of the General Fund budget can be found on 'Attachment A' and a complete summary of City-wide expenditures is shown in Exhibit 'B' under the resolution enclosed herein as Attachment 'D'.

FISCAL IMPACT:

The adoption of the proposed City of Kerman Fiscal Year 2022/2023 budget sets forth the appropriations for the delivery of municipal services.

ATTACHMENTS:

- A. General Fund Summary
- B. Enterprise Fund Summary
- C. City-wide Capital Projects
- D. Resolution Adopting Fiscal Year 2023/2024 Budget and Approving Adjustments to the Fiscal Year 2022/2023 Budget w/Exhibits Link to Exhibit 'A' <https://cityofkerman.net/wp-content/uploads/2023/06/Kerman-Budget-FY-2023-2024-Final.pdf>
- E. Resolution Establishing the Appropriations Limit for Fiscal Year 2023/2024 (GAAN Limit) w/Exhibit
- F. Resolution Authorizing Number of Employee Positions and Titles

Attachment 'A'

General Fund Summary

Activity Description	Audited	Audited	Adopted	Estimated	Budget	Adopted vs. Proposed	Exp % of	Incr.Dec (-)
	2020-2021	2021-2022	2022-2023	Year- End 2022-2023	2023-2024	\$ Change	Total GF Revenue	22/23 vs. 23/24 Budget
LEGISLATIVE & GEN. GOVT.								
6001 City Council	\$21,440	\$48,189	\$34,150	\$35,650	\$37,550	3,400		10.0%
6003 City Legal Services	87,811	175,534	130,000	221,624	250,000	120,000		92.3%
1002 General Administration	383,251	724,729	591,120	595,000	480,207	(110,913)		-18.8%
5005 Administrative Services	124,366	99,895	111,241	137,171	149,389	38,148		34.3%
5006 Debt Service (Gateway Villa DIF)	0	95,339	95,339	95,339	95,339	(0)		100.0%
6004 City Clerk	43,386	47,398	132,025	128,298	161,548	29,523		22.4%
7001 Measure M	1,510,220	1,373,066	6,077,780	1,230,172	2,072,831	(4,004,948)		-65.9%
TOTAL LEGISLATIVE & GEN. GOVT.	2,170,474	2,564,149	7,171,655	2,443,253	3,246,864	(3,924,791)	31.6%	-54.7%
COMMUNITY DEVELOPMENT								
1008 Planning	275,342	192,499	271,596	271,106	268,991	(2,605)		-1.0%
1009 Code Compliance	-	-	-	-	218,160	218,160		N/A
1009 Transfer from Measure M (Code Compliance)	-	-	-	-	(218,160)	(218,160)		N/A
1010 Engineering	103,003	171,181	101,500	125,000	165,000	63,500		62.6%
1042 Building	220,416	283,200	277,383	279,793	327,131	49,748		17.9%
TOTAL PLANNING & DEVELOPMENT	598,762	646,880	650,479	675,899	761,122	110,643	7.4%	17.0%
RECREATION/COMMUNITY SERVICES								
2002 Recreation Administration	216,659	233,059	209,627	200,159	363,732	154,106		73.5%
2010 Building Maintenance	355,741	380,091	555,384	572,624	690,726	135,342		24.4%
2044 Senior Center Services	158,039	184,764	150,008	170,684	158,156	8,147		5.4%
2047 Aquatics Program	19,977	34,545	80,310	80,310	79,827	(483)		-0.6%
2062 Planned Recreation	38,339	41,062	66,245	78,127	-	(66,245)		-100.0%
2065 Youth and Teen Services	63,032	68,201	89,645	94,333	-	(89,645)		-100.0%
2069 Community Teen Center	143,630	152,469	170,111	191,368	175,967	5,855		3.4%
TOTAL RECREATION/SOCIAL SERVICES	995,417	1,094,190	1,321,331	1,387,604	1,468,408	147,077	14.3%	11.1%
POLICE OPERATIONS								
3011 Police Operations	3,745,447	3,915,661	4,207,489	4,359,633	4,685,692	478,203		11.4%
3011 Transfer From Measure M	(0)	(226,502)	(251,131)	(251,131)	(247,568)	3,563		100.0%
3041 Animal Control	43,326	72,970	86,863	170,356	130,469	43,607		50.2%
TOTAL POLICE OPERATIONS	3,788,773	3,762,129	4,043,220	4,278,857	4,568,594	525,373	44.4%	13.0%
PUBLIC WORKS								
4010 Parks Landscape Maintenance	155,987	171,599	203,520	218,595	229,056	25,537		12.5%
TOTAL PUBLIC WORKS	155,987	171,599	203,520	218,595	229,056	25,537	2.2%	12.5%
TOTAL GENERAL FUND OPERATION EXPENSES	7,709,413	8,238,947	13,390,204	9,004,209	10,274,043	(3,116,161)		-23.27%
TOTAL GENERAL FUND REVENUE	9,615,511	9,967,189	9,614,895	9,915,228	10,287,208	672,313		6.99%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	1,906,098	1,728,242	(3,775,309)	911,019	13,165			
EXCESS (DEFICIT) PERCENTAGE OF TOTAL G/F REVENUE	19.82%	17.34%	-39.27%	9.19%	0.13%			

GENERAL FUND CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE CAPITAL IMPROVEMENT PROJECT BUDGET

Attachment 'B'

Enterprise Fund Summary

ACTIVITY	Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year-End	Budget 2023-2024	Adopted vs. Proposed % Change	Adopted vs. Proposed \$ Change
WATER FUND (410)								
	Total Water Fund Revenues	\$2,439,066	\$2,640,969	\$2,415,427	\$2,415,427	\$2,494,689	3.3%	\$79,262
5005	Water Administration & Accounting	542,034	538,735	633,126	635,182	525,378	-17.0%	(107,748)
5006	Water - Debt Service	165,000	165,000	165,000	165,000	165,000	0.0%	0
4041	Water Operations	1,167,915	1,208,576	1,375,751	1,381,728	1,566,779	13.9%	191,028
	Total Water Fund Operations	1,874,949	1,912,311	2,173,877	2,181,910	2,257,157		
	Revenue in Excess of Expenditures	564,118	728,658	241,550	233,517	237,532		
SEWER FUND (420)								
	Total Sewer Fund Revenues	1,831,167	1,907,400	1,938,172	1,940,672	1,892,985	-2.3%	(45,187)
5005	Sewer Administration & Accounting	453,277	449,715	517,566	519,116	430,660	-16.8%	(86,907)
5006	Sewer - Debt Service	155,121	151,743	151,743	151,743	151,743	0.0%	0
4042	Sewer Operations	809,883	1,053,095	1,197,578	1,288,879	1,437,361	20.0%	239,782
	Total Sewer Fund Operations	1,418,281	1,654,553	1,866,888	1,959,738	2,019,763		
	Revenue in Excess of Expenditures	412,886	252,847	71,285	(19,066)	(126,778)		
SOLID WASTE (430)								
	Total Solid Waste Fund Revenues	1,552,759	1,791,293	2,053,421	2,053,421	2,166,170	5.5%	112,749
5005	Solid Waste Administration & Accounting	1,546,879	1,735,398	2,079,953	2,081,104	2,087,748	0.4%	7,794
	Total Solid Waste Fund Operations	1,546,879	1,735,398	2,079,953	2,081,104	2,087,748		
	Revenue & Transfer in Excess of Expenditures	5,880	55,895	(26,532)	(27,682)	78,422		
STORM DRAIN OPERATIONS FUND (470)								
	Total Storm Drain Operation Revenues	82,431	82,201	82,662	82,662	82,430	-0.3%	(232)
4047	Storm Drain Maintenance & Operations	96,505	112,666	171,875	172,625	464,269	170.1%	292,394
	Total Storm Drain Fund Operations	96,505	112,666	171,875	172,625	464,269		
	Revenue in Excess of Expenditures	(14,074)	(30,465)	(89,213)	(89,963)	(381,839)		
	TOTAL ENTERPRISE FUND REVENUE	5,905,423	6,421,863	6,489,682	6,492,182	6,636,275	2.3%	146,592
	TOTAL ENTERPRISE FUND EXPENDITURES	4,936,614	5,414,928	6,292,593	6,395,377	6,828,938	8.5%	536,345
	EXCESS (DEFICIT) REVENUE	\$968,809	1,006,935	\$197,089	\$96,805	(192,663)		

CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE (CIP) BUDGET

Attachment 'C'

CAPITAL IMPROVEMENT PROJECTS		
Fiscal Year 2023/2024		
Project	Funding Source	Estimated Cost
Streets		
Street Sign Replacement	Local Street Funds	15,000
High Visibility Crosswalk Striping	Local Street Funds	80,000
Median Landscaping Renovation-Phase I	Local Street Funds	75,000
Street Sealing Project(19/20), (21/22) (22/23)	Local Street Funds	809,500
FY21/22 & 22/23 Street Rehabilitation Project - Various Streets	Local Street Funds	1,420,871
Street Sealing Project(23/24)	Local Street Funds	32,000
FY 23/24 Street Rehabilitation Project - Various Streets	Local Street Funds	64,000
CMAQ - Stanislaus/San Joaquin Alley Paving	Local Street Funds/Grant	127,288
STBG - Vineland Ave. Rehab- CA to Kearney	Local Street Funds/Grant	31,362
RSTP - Vineland Ave Widening (North) (025)	Local Street Funds/Grant	399,590
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grant	20,715
STBG - Kearney Blvd.Reh.Park-Del Norte	Local Street Funds/Grant	337,364
Siskiyou Ave Rehab 180/Kearney	Local Street Funds/Grant	306,443
Goldenrod Ave Rehab Kearney/RR	Local Street Funds/Grant	216,512
RSTP Vineland Ave. Widening (North) (025)	Local Street Funds/Grant	348,115
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grant	18,340
CMAQ - Stanislaus/San Joaquin Alley Paving	Local Street Funds/Grant	100,110
STBG - Vineland Ave. Rehab- CA to Kearney	Local Street Funds/Grant	20,580
STBG - Kearney Blvd.Reh.Park-Del Norte	Local Street Funds/Grant	206,602
Siskiyou Ave Rehab 180/Kearney	Local Street Funds/Grant	271,294
Goldenrod Ave Rehab Kearney/RR	Local Street Funds/Grant	182,826
Street Sealing Project(19/20), (21/22) (22/23)	Local Street Funds/Grant	209,500
FY21/22 Street Rehabilitation Project - Various Streets	Local Street Funds/Grant	900,000
Annual Streets Lights Installation (1st Phase)	SBI (MOU from General Fund)	30,918
	Total Street Capital Projects	3,966,563
Water		
Capital Imp-Update PLC /HMI Upgrade/Flowmeter Compatibility	Water Fund	91,500
Fixed Network Metering	Water Fund	50,000
Pipeline /Service Replacement	Water Fund	50,000
Well No 14 Emergency Generator	Water Fund/DIF	658,851
Water Storage Tanks Maintenance	Water Fund	26,000
Water Meter Installation Project (City Facilities/Commercial)	Water Fund	383,000
Fire Hydrant Replacements	Water Fund	25,000
Well No 12 TCP/Uranium Mitigation	Water Fund	25,000
Well No 15 Rehabilitation	Water Fund	75,000
Well No. 18 (DWSRF)	State Grant Funding/DIF	1,410,057
SGMA Grant Recharge Proj. Lions	State Grant Funding/DIF	175,175
Basin C Groundwater Recharge Project	DIF	70,000
Well No 33 Test Well	DIF	50,000
Well No 14 Emergency Generator	DIF	78,483
	Total Water Capital Projects	3,089,583
Sewer		
Sewer Machine	Sewer Fund	83,159
Fixed Network Metering	Sewer Fund	50,000
Pipeline /Service Replacement	Sewer Fund	50,000
WWTP Office Expansion	Sewer Fund	50,000
WWTP Animal Shelter Demo/Shop Expansion	Sewer Fund	50,000
WWTP Biologic Sludge Dredging/Hauling	Sewer Fund	220,000
CSWRF WWTP Impr. Planning Grant	State Grant Funding	78,835
	Total Sewer Capital Projects	581,994
Solid Waste		
Capital Outlay-Carts-New Residential Development	Solid Waste	28,000
	Total Solid Waste Capital Projects	28,000
Storm Drain		
Regrade B Street Basin	Storm Drain Fund	300,000
	Total Storm Drain Capital Projects	300,000
0		
Landscape and Lighting District		
Parks, Facilities & Equipment		
Northwest Park	GF- Measure M	871,741
Police Station	GF- Measure M	100,000
Coleman Grand Stand Replacement & Paint	General Fund Reserves	65,000
Facility Repairs & Equip.	General Fund Reserves	30,000
Playground Repairs	General Fund Reserves	20,000
Contingency Kerman Veteran Plaza Park Restrooms Remodel	General Fund Reserves	30,200
Community Center Improvements	General Fund Reserves	70,000
Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	General Fund Reserves	30,000
Eastside Community Park (25 Acres-Hart Ranch)	DIF/Grants	8,300,898
Northwest Park Phase I Improvements	State Grant Funding	187,422
Land Water Conservation Fund (LWCF)-Hart Ranch Park	State Grant Funding	2,500,000
California Natural Resources Agency(CNRA) -Hart Ranch Park	State Grant Funding	2,003,695
Eastside Community Park (25 Acres-Hart Ranch)	Federal Grant Funding	3,655,780
	Total Parks & Other Facilities	9,687,839
Vehicle/Equipment Replacement		
TASER (25)	Vehicle and Equipment Fund	21,370
Fleet Management System	Vehicle and Equipment Fund	17,500
Alternative Fuel Vehicles	Vehicle and Equipment Fund	262,000
PW,Parks & Rec Fleet Vehicles	Vehicle and Equipment Fund	456,000
	Total Vehicles & Equipment	756,870
	Total Major Capital Expenditures	18,410,848
	Total Minor Capital Expenditures	201,672.11
	Total Capital Expenditures	\$18,612,520

RESOLUTION NO. 23-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ADOPTING THE FISCAL YEAR 2023/2024 BUDGET AND APPROVING ADJUSTMENTS TO THE FISCAL YEAR 2022/2023 BUDGET

WHEREAS, The City Council has reviewed the proposed City of Kerman Fiscal Year 2023/2024 Budget ('Proposed Budget') attached hereto as Exhibit 'A' at a duly noticed public meeting; and

WHEREAS, the Proposed Budget is based upon appropriate estimates and financial planning for the City's operations, services and capital improvements, including adjustments to the Fiscal Year 2022/2023 Budget; and

WHEREAS, the Proposed Budget provides continued services at current levels to the community; and

WHEREAS, all procedural requirements for adopting the City's Budget were fulfilled and the City Council was fully informed regarding the City's current finances, projected revenue, and financial obligations; and

WHEREAS, it is in the public interest for the City Council to adopt the Budget as proposed by the City Manager.

NOW THEREFORE, the City Council of the City of Kerman resolves as follows:

SECTION 1: ADOPTION. The Fiscal Year 2023/2024 Budget as presented, and set forth in Exhibit 'A' is approved and adopted subject only to the authorizations set forth below. Such approval and adoption includes, without limitation, adjustments to the Fiscal Year 2022/2023 Budget.

SECTION 2: BUDGET APPROPRIATIONS. The Fiscal Year 2023/2024 Budget appropriation totals \$38,398,510 as shown in Exhibit 'B'. The City Manager, or designee, is authorized to implement the appropriations as detailed in the Budget for City Departments.

SECTION 3: BUDGET ADJUSTMENTS. The Budget may be subsequently adjusted as follows:

1. By majority vote of the City Council;
2. By the City Manager, or designee, for all appropriation transfers between departments and activities and line items within a City fund;
3. By Department Directors for appropriation transfers between activities and line items within a department;

4. Line item expenditures within activities and departments are not restricted so long as funding is available in the City fund as a whole.

The Fiscal Year 2022/2023 City of Kerman Budget is hereby adjusted and those adjustments become a part of the 2022/2023 City of Kerman Amended Budget.

SECTION 4: This resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

SECTION 5: The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 14th day of June 2023, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Bill Nijjer
Mayor Pro Tem

ATTEST:

Marci Reyes
City Clerk

Exhibit 'A' to Resolution at the following link:

<https://cityofkerman.net/wp-content/uploads/2023/06/Kerman-Budget-FY-2023-2024-Final.pdf>

Exhibit 'B'

City Wide Expenditures Summary (Including Capital Projects)

Fund	Activity	Description	Sub-Total			Debt Service/	Total
			Personnel	M & O	Operations	Capital	
General Fund							
100	6001	City Council	\$16,894	\$20,656	\$37,550	\$0	\$37,550
100	6003	Legal Services	0	250,000	250,000	0	250,000
100	1002	City Manager	170,460	309,013	479,473	734	480,207
100	5005	Administrative Services	47,526	96,505	144,031	5,358	149,389
100	5006	Debt Service to DIF	0	0	0	95,339	95,339
100	6004	City Clerk	130,175	31,189	161,365	183	161,548
100	7001	Measure M	6,034	1,182,478	1,188,512	884,319	2,072,831
100	1008	Planning	192,719	75,899	268,618	373	268,991
100	1009	Code Compliance	140,141	73,461	213,602	4,557	218,160
100	1008	Transfer from Measure M (Code Compliance)	(218,160)	0	(218,160)	0	(218,160)
100	1010	Engineering	0	165,000	165,000	0	165,000
100	1042	Building	142,299	182,091	324,389	2,742	327,131
100	2002	Recreation & Comm Services Admin.	294,007	69,358	363,366	367	363,732
100	2010	Building Maintenance	509,687	180,893	690,580	147	690,726
100	2044	Senior Center Services	104,588	53,494	158,082	73	158,156
100	2047	Aquatics Program	62,946	16,807	79,753	73	79,827
100	2062	Planned Recreation	0	0	0	0	0
100	2065	Youth Service Bureau	0	0	0	0	0
100	2069	Community Teen Center	98,824	70,069	168,893	7,073	175,967
100	3011	Police Operations	3,578,752	1,071,171	4,649,923	35,770	4,685,692
100	3011	Transfer from Measure M (New Police Office)	(247,568)	0	(247,568)	0	(247,568)
100	3041	Animal Control	83,708	46,761	130,469	0	130,469
100	4010	Park Landscape Maintenance	140,568	83,415	223,983	5,073	229,056
Sub-Total General Fund			5,253,601	3,978,260	9,231,861	1,042,182	10,274,043
Enterprise Funds							
410	5005	Water	206,879	317,605	524,484	895	525,378
410	5006	Water	0	0	0	165,000	165,000
410	4041	Water Operations	621,792	833,162	1,454,953	111,826	1,566,779
420	5005	Sewer	156,996	272,769	429,765	895	430,660
420	5006	Sewer	0	0	0	151,743	151,743
420	4042	Sewer Collection & Operations	571,933	764,443	1,336,376	100,984	1,437,361
430	5005	Solid Waste (Refuse)	261,117	1,825,737	2,086,853	895	2,087,748
470	4047	Storm Drain Maintenance & Operations	76,898	65,371	142,269	322,000	464,269
Sub-Total Enterprise Funds			1,895,615	4,079,086	5,974,701	854,237	6,828,938
Internal Service Funds							
500	4050	Vehicle/Equipment Mtnc & Replacement	247,613	495,916	743,530	748,600	1,492,130
510	5051	Technology Maintenance & Replacement	20,758	63,768	84,526	27,422	111,948
Sub-Total Internal Service Funds			268,371	559,684	828,056	776,022	1,604,077
Special Revenue Funds							
100	3050	SLESF Grant	102,226	0	102,226	0	102,226
100	3999	Safety Grants, Contracts and Projects	69,618	30,300	99,918	4,000	103,918
110	1011	CIP Administration	0	0	0	0	0
170	1007	General Plan Updates	0	55,000	55,000	0	55,000
730	2046	Senior Nutrition Site Management	36,457	3,250	39,707	0	39,707
740	2045	National Rec.& Park Assoc.(NRPA)	23,283	14,542	37,826	0	37,826
750	4075	Lighting & Landscaping District 1	306,699	108,122	414,821	330	415,152
780	8000	Grants-Planning & Development	0	0	0	507,200	507,200
800-850, 870	408x	Street Maintenance, TDA and Other	139,146	341,597	480,743	33,330	514,073
880	4088	Measure C - Flex	252,510	75,592	328,101	0	328,101
881	4088	Measure C - ADA	0	0	0	9,849	9,849
882	4088	Measure C - Streets	214,339	39,224	253,563	0	253,563
Sub-Total Special Revenue Funds			1,144,278	667,627	1,811,906	554,710	2,366,615
Capital Project Funds							
100	8000	Parks, Facilities & Equipment	0	0	0	310,618	310,618
120	8000	CDBG Construction	0	0	0	170,000	170,000
140	8000	Facilities Construction	0	0	0	50,549	50,549
410, 520-540	8000	Water Construction	0	0	0	2,998,083	2,998,083
420, 550-570	8000	Sewer Facilities Construction	0	0	0	684,835	684,835
480, 490	8000	Storm Drain	0	0	0	268,000	268,000
580, 590	8000	Parks Construction	0	0	0	181,437	181,437
780	8000	Parks Construction	0	0	0	4,906,889	4,906,889
800, 830, 880-920, 95	8000	Street Construction	0	0	0	7,754,425	7,754,425
Sub-Total Capital Project Funds			0	0	0	17,324,836	17,324,836
Grand Total All Funds			\$8,561,865	\$9,284,658	\$17,846,523	\$20,551,987	\$38,398,510

RESOLUTION NO. 23-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2023/2024 FISCAL YEAR PURSUANT TO ARTICLE XIII B OF THE CONSTITUTION OF CALIFORNIA

WHEREAS, Article XIII B of the California Constitution requires the City to set its appropriations limit on an annual basis; and

WHEREAS, the City's appropriations limit is to be adjusted annually, based upon inflation and population growth; and

WHEREAS, the City Council may choose the method of calculating adjustments to the City's appropriations limit on annual basis. For inflation, pursuant to Article XII B, section 8(e)(2), adjustments to the appropriations limit may be calculated using the percentage change in per capita personal income from the preceding year because of local nonresidential new construction. For population growth, pursuant to Government Code section 7901 (b), the City may use the percentage growth in its jurisdiction; and

WHEREAS, pursuant to Article XIII B of the California Constitution, and those Government Code sections adopted pursuant to Article XIII B, section 8(f), the City Council chooses to adjust the City's appropriation limit by calculation inflation using the percentage change in per capita personal income from the preceding year and calculating population growth by using the percentage change in population in the City of Kerman; and

WHEREAS, as a result of the adjustments made to the City's appropriation limit as shown in Exhibit 'A', the City Council sets the appropriations limit for Fiscal Year 2023/2024 at \$23,165,990.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KERMAN that the appropriations limit for the 2023/2024 Fiscal Year for the City of Kerman is established at \$23,165,990, as set forth on Exhibit 'A' attached hereto and made a part hereof by this reference.

The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 14th day of June 2023, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Bill Nijjer
Mayor Pro Tem

ATTEST:

Marci Reyes
City Clerk

Exhibit 'B'

GANN REVENUE LIMIT

The original Article XIII and its implementing legislation Chapter 1205/80 were modified by proposition III and SB 88 (Chapter 60/90). Beginning with the 1990/91 Appropriations Limit, the annual adjustment Factors were changed. Instead of using the lesser of California Per Capita Income or U.S.C.P.I to measure Inflation, each City may choose:

- The growth in California Per Capita Income or
- The growth in the non-residential assessed valuation due to new construction within the City

2022/23 REVENUE LIMIT - \$ 21,723,264
Per City of Kerman, City Council Resolution No.22-44

2023/24 REVENUE LIMIT FACTORS

POPULATION:*

January 1, 2023	16,955	January 1, 2022	16,605	2.11% increase
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LOCAL ASSESSMENT ROLL ***

	<u>Secured</u>	<u>Unsecured</u>
2023/2024 Gross Assessed Value	953,484,296	35,091,955

CHANGE IN PER CAPITA PERSONAL INCOME*

2023/2024	4.44%
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CHANGE FACTOR

Population Change x Change in Per Capita Personal Income
1.0444 x 1.0211 = 1.0664

TOTAL 2023/2024 ESTIMATED REVENUE

PROCEEDS OF TAXES	10,421,715
NON-PROCEED OF TAXES	<u>17,764,005</u>

TOTAL APPROPRIATIONS 2023/2024	<u>\$ 28,185,720</u>
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TOTAL 2023/2024 ESTIMATED REVENUE

EXEMPT FROM LIMIT	10,421,715
2023/2024 REVENUE LIMIT	\$ 23,165,990
2023/2024 REVENUE SUBJECT TO LIMIT	<u>10,421,715</u>

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS	<u>\$ 12,744,275</u>
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* Data provided by State of California, Department of Finance

***Data provided by Fresno County Assessor's Office

Attachment 'F'

RESOLUTION NO. 23-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES

WHEREAS, a change in the number of employee positions and titles may only be made by Council resolution and as authorized in the City budget; and

WHEREAS, for purposes of efficiency and organization, there is a need to amend the number of positions.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF KERMAN hereby resolves as follows:
Section 1. The following titles and number of positions for each title are hereby authorized:

Permanent Full-Time

City Manager	1
Executive Secretary	1
Human Resource Officer	1
Human Resource Specialist	1
*Human Resource Technician	0
Total for City Manager	4
City Clerk	1
Total for City Clerk	1
Finance Director	1
*Senior Accountant	0
Junior Accountant	2
Account Clerk II	2
Account Clerk I	2
Account Receptionist	0
Total for Administrative Services	7
Community Services Director	1
Building & Facility Supervisor	1
Parks Maintenance Specialist	0
Parks Maintenance Technician	1
Parks Maintenance Worker	3
*Recreation Supervisor	0
Recreation Coordinator	2
Senior Services Coordinator	1
Community Services Secretary	1
Total for Community Services	10
Community Development Director	1
Code Enforcement Official	1
*Associate Planner	0
Assistant Planner	1
*Building Inspector	0
Building Permits Clerk	0
*Building Official	0

Community Development Coordinator	1
Total for Community Development	4
Chief of Police	1
Lieutenant	1
Sergeant	5
Police Officer	20
Community Service Officer	3
Administrative Assistant	1
Animal Control	1
*Animal Shelter Attendant	0
Records Manager	1
Records Clerk	1
Total for Police Department	34
Director of Public Works	1
Administrative Secretary	1
Building Permit Clerk	1
Fleet Mechanic Supervisor	1
Fleet Mechanic I	1
*PW Maintenance Worker III-Specialist	0
PW Maintenance Worker II	4
PW Maintenance Worker I	6
PW Lead Supervisor	2
PW Operations Coordinator	1
*Water Distribution/Waste Water Manager	0
WWTP Lead Supervisor	1
WWTP Water Operator Grade I	2
WWTP Water Operator Grade II	1
WWTP Maintenance Worker III-Specialist	0
*WWTP Maintenance Worker I	1
WWTP Maintenance Worker II	0
Water Conservation Specialist	1
Total for Public Works	24
Grand Total	84

**Positions are vacant and not included in the current budget*

Section 2. The City Manager may adjust the number of permanent full-time positions allocated by class provided that the total number of permanent positions authorized does not change and that there are sufficient unspent appropriations as verified by the Finance Director available to provide funds for the adjustment.

The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 14th day of June 2023, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Bill Nijjer
Mayor Pro Tem

ATTEST:

Marci Reyes
City Clerk